



Chapter 17 Appendices

Appendix A: Key Milestones

Key Milestones	Date	Dept	Bureaus	Auditor	OIG
Load financial data into Hyperion (<i>non-quarter ending months only</i>)	5 th business day after month end		X		
Complete Elimination Entries (<i>non-quarter ending months only</i>)	7 th business day after month end		X		
Provide Intra-Dept Child Trial Balances to Parent (<i>non-quarter ending months only</i>)	8 th business day after month end		X		
Complete all adjustments and finalize Hyperion Data (<i>non-quarter ending months only</i>)	12 th business day after month end		X		
Complete financial statements (<i>non-quarter ending months only</i>)	12 th business day after month end		X		
FACTS II Window, 1 st Qtr	January 8-24		X		
IFCS Window, 1 st Qtr	January 9-24		X		
TROR Window, 1 st Qtr	January 16-31		X		
Load 1 st Qtr Financial Data into Hyperion	January 5		X		
Complete elimination entries	January 10		X		
Provide Intra-Dept Child Trial Balances to Parent	January 11		X		
Provide 1 st Qtr FECA liability to bureaus	January 11	X			
Submit 1 st Qtr Financial Statements, edit checklist, and variance analysis to PFM (Hyperion journal module locked for bureaus)	January 16		X		
Submit 1 st Qtr Consolidated Financial Statements to OMB	January 21	X			
Submit 1 st Qtr (F) transaction files to Treasury	January 24	X			
Reconcile Treasury's 1 st Qtr federal trading partner material difference report	February 5	X			
Finalize Hyperion COA	February 28	X			
Finalize Financial Statement and Note Hyperion Files	March 30	X			
Post 2 nd Qtr accruals	March 30		X		
FACTS II Window, 2 nd Qtr	April 6-23		X		
IFCS Window, 2 nd Qtr	April 9-24		X		
TROR Window, 2 nd Qtr	April 16-30		X		
Load 2 nd Qtr Financial Data into Hyperion	April 6		X		
Complete elimination entries	April 10		X		
	Date	Dept	Bureaus	Auditor	OIG



Key Milestones

Provide Intra-Dept Child Trial Balances to Parent	April 11		X		
Provide 2 nd Qtr FECA liability to bureaus	April 11	X			
Submit 2 nd Qtr Financial Statements and variance analysis to PFM (Hyperion journal module locked for bureaus)	April 16		X		
Submit 2 nd Qtr Consolidated Financial Statements to OMB	April 21	X			
Submit 2 nd Qtr Footnotes and edit checklist to PFM	April 23		X		
Submit 2 nd Qtr (F) transaction files to Treasury	April 24	X			
Complete 2 nd Qtr Consolidated Footnotes	April 27	X			
Heritage and Stewardship 3 rd Qtr draft disclosures	May 1		X		
Reconcile Treasury's 2 nd Qtr federal trading partner material difference report	May 5	X			
Submit SBR – SF133 reconciliation to PFM	May 11		X		
Provide initial Solicitors' legal letter to OIG	June 21	X			
Test and finalize accrual methodologies	June 30		X		
Have future minimum lease payments available for auditors	June 30		X		
Post 3 rd Qtr accruals	June 30		X		
FACTS II Window, 3 rd Qtr	July 9-24		X		
IFCS Window, 3 rd Qtr	July 9-24		X		
TROR Window, 3 rd Qtr	July 16-30		X		
Load 3 rd Qtr Financial Data into Hyperion	July 6		X		
Complete elimination entries	July 11		X		
Provide Intra-Dept Child Trial Balances to Parent	July 12		X		
Provide 3 rd Qtr FECA liability to bureaus	July 12	X			
Submit 3 rd Qtr financial statements and notes to PFM (Hyperion journal module locked for bureaus)	July 16		X		
Submit 3 rd Qtr edit checklist and variance analysis to PFM	July 16		X		
Submit RSI and RSSI to PFM	July 16		X		
Complete validation and liquidate invalid UDOs	July 20		X		
Submit 3 rd Qtr Consolidated Financial Statements to OMB	July 21	X			
Submit 3 rd Qtr (F) transaction files to Treasury	July 24	X			

Key Milestones

Date

Dept

Bureaus

Auditor

OIG



Provide Draft 3 rd Qtr Consolidated PAR to auditors	July 30	X			
Provide Draft 3 rd Qtr Bureau Reports to auditors	July 30		X		
Reconcile Treasury's 3 rd Qtr federal trading partner material difference report	August 7	X			
Confirm Master Appropriation File (MAF) Data to PFM and confirm Hyperion Entity Structure	August 10		X		
Submit SBR – SF133 reconciliation to PFM	August 10		X		
Provide Comments to 3 rd Qtr Bureau Reports	August 17			X	
Provide Comments to 3 rd Qtr Consolidated PAR (comments required from all parties)	August 17				X
MAF Window opens	August 28	X			
Provide NFRs to Bureaus	When Identified			X	
GFRS Window opens	September 10	X			
Submit MAF to Treasury	September 19	X			
Provide planned year-end AJE schedule to PFM	September 21		X		
IPAC payment cutoff	September 23		X		
Provide OPM imputed costs to bureaus	September 28	X			
Provide FECA actuarial accrual to bureaus	September 28	X			
Post year-end accruals	September 30		X		
FACTS I Window opens	October 1	X			
Provide SOL Imputed Costs to bureaus	October 1	X			
Solicitors 1 st update to legal letter	October 3	X			
Load 4 th Qtr Financial Data into Hyperion	October 4		X		
Provide 4 th Qtr FECA liability to bureaus	October 6	X			
Provide 4 th Qtr Unemployment liability to bureaus	October 6	X			
Post Imputed Costs into Hyperion	October 7		X		
Post Elimination Entries into Hyperion	October 7		X		
Provide final Trial Balance (without Child data, if applicable) to auditors	October 7		X		
Provide Intra-Dept Child Trial Balances to Parent	October 7		X		
Provide final Trial Balance (with Child data) to auditors	October 8		X		
Provide Trial Balance Verification Letter to the Inspector General	October 11		X		
IFCS Window, 4 th Qtr (opens unofficially 10/4 for borrowing and investments)	October 9-19		X		

Key Milestones	Date	Dept	Bureaus	Auditor	OIG
FACTS II Window, 4 th Qtr	October 5-22		X		



TROR Window, 4 th Qtr	Oct 15-Nov 15		X		
Provide Draft Bureau Annual Report (to include RSI, RSSI and Final Performance Data) to auditors, electronic copy to PFM (Hyperion journal module locked for bureaus)	October 15		X		
Complete Edit checklist and Financial Analysis	October 15		X		
Bureau Finance Officers provide Self Certifications for Parent/Child Reporting to PFM	October 15		X		
Hyperion lock down at 12:00 p.m. EST	October 15	X			
4 th Qtr Intra-governmental ("F" transactions) data due to Treasury	October 19	X			
Circulate Draft PAR for surname comments	October 19	X			
Provide Draft Consolidated PAR to auditors	October 19	X			
Provide comments on draft reports and proposed adjustments approved by the Department to Bureaus	October 24			X	
Provide comments on Draft Consolidated PAR to PFM	October 24	X	X	X	
Provide Final Bureau Annual Report to auditors, electronic copy to PFM	October 26		X		
Submit signed Financial Manager and CFO checklists on Final Annual Reports	October 26		X		
Provide GFRS Footnotes for PPE and Inventory	October 26		X		
Submit Final Consolidated PAR to auditors	November 1	X			
Submit Draft PAR to OMB for Review	November 1	X			
Provide signed Management Representation Letter to auditors	November 5		X		
Submit Financial Statement Closing Package to auditors	November 5	X			
Solicitors 2 nd update to legal letter	November 7	X			
Provide Draft Consolidated Audit Report to Department	November 9				X
Provide final Audit Opinion/Report for Consolidated Financial Statements to the Department (with Department Comments)	November 12				X
Department's Final PAR with Audit Opinion submitted to OMB	November 13	X			
Submit Financial Statement Closing Package to Treasury	November 15	X			
Submit GFRS Opinion to Treasury	November 16				X
Submit Closing Package Material Difference/Status of Disposition Certification Report to Treasury	November 26	X			



FACTS I Window closes	November 30	X			
Issue final Bureau Audit Reports	December 15				X